IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

INCOME TAX APPEAL NO.811 OF 2004

Director of Income Tax,(Exemption) .. Appellant.

Versus

Institute of Banking Personnel Selection .. Respondent.

Mr.A.S. Rao with Mr.R.S. Sahadevan for the appellant.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.

DATED : 3RD SEPTEMBER, 2007.

P.C. :

1. Adjournment was sought on behalf of the appellant. Whenever possible, we have granted adjournment.

2. In the instant case, we have perused the impugned order. the learned Tribunal has noted that this Court by order in Income Tax Reference No.197 of 1997 dated 9th July, 2003 in assessee's own case has held that the assessee is eligible for exemption under Section 11 of the Income Tax Act. Similarly, for the A.Y.1991-92, the Tribunal has set aside the the matter to the file of the A.O. and the A.O. has accepted the claim of the assessee and held that the assessee is a charitable trust vide order dated 25-2-2002. Similarly, for A.Y. 1990-91, the A.O.

has accepted that the assessee is a charitable trust. It is, therefore, clear that the questions of law as framed would not arise.

3. Considering the above, appeal stands dismissed.

(J.P. DEVADHAR, J.) (F.I. REBELLO, J.)